

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 652 - SB 765

March 17, 2013

SUMMARY OF BILL: Authorizes the initiation of a back assessment or reassessment by certification of the chief administrative officer of a tax jurisdiction or the Tennessee Division of Property Assessments. Removes the requirement that the county clerk examine and compare the assessment rolls of the county with the inventories or reports, and requires each tax collector making assessments to keep records showing that the official has the authority to assess or reassess property.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Comptroller of the Treasury, this bill will not fiscally impact the Agency.
- This bill is not estimated to result in any significant fiscal impact to local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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